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This is the author-version of a paper published as:

Title: Australian auditors-general involvement in probity auditing: evidence and implications

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Journal: Managerial Auditing Journal

Year: 2002 Volume: 17 Issue: 9 Page: - 567

ISSN: 0268-6902

For the definitive version, see:

<http://www.emeraldinsight.com/10.1108/02686900210447551>

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Abstract: Probity audits, real time audits which review compliance with process and conformance with guidelines, are gaining popularity in the Australian public sector. Prior research has noted that the conduct of probity audits by auditors-general may pose problems for their independence. This paper provides empirical evidence on the extent to which probity audits are performed by auditors-general in Australia, and the perceptions of auditors-general to any dilemmas posed. The study finds that approximately half of the auditors-general conduct probity audits, and that “independence” is a key concern for those who do not perform these tasks. This in-depth study of probity audits contributes to an understanding of the changing nature of public sector audit.

**Australian Auditors-General Involvement in Probity Auditing: Evidence and
Implications**

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Australian Auditors-General Involvement in Probity Auditing: Evidence and Implications

ABSTRACT

Probity audits, real time audits which review compliance with process and conformance with guidelines, are gaining popularity in the Australian public sector. Prior research has noted that the conduct of probity audits by auditors-general may pose problems for their independence. This paper provides empirical evidence on the extent to which probity audits are performed by Auditors-General in Australia, and the perceptions of auditors-general to any dilemmas posed. The study finds that approximately half of the auditors-general conduct probity audits, and that 'independence' is a key concern for those who don't perform these tasks. This indepth study of probity audits contributes to an understanding of the changing nature of public sector audit.

Keywords: Public sector, Auditors-General, probity audits, Australia.

INTRODUCTION

The work of Australian Auditors-General¹ has always been considered to be an essential part of the accountability chain between the executive, agencies, Parliament and taxpayers (Funnell, 1997). Until the 1970s, prior to the major public sector reforms, the main task of Australian Audit Offices was to undertake financial statement audits which concentrated on the verification of the information contained in the financial statements of agencies (Guthrie, 1987). However, as the nature of public sector activities changed, the limited focus of financial statement audits was seen as incompatible with the growing demands and financial pressures on government (Funnell, 1997). Audit offices responded by pressing for an expansion of their mandate. It was argued that providing state audit offices with the mandate to conduct performance audits would ensure the audit function remained relevant to the changing needs of the public sector. The audit function would thus provide independent advice to Parliament which augmented existing accountability mechanisms (Hamburger, 1989). Most Audit Offices in Australia have received a mandate to carry out efficiency or performance audits.² Performance audits are concerned with the assessment of the management and operational performance of departments and agencies in using financial, staffing and other resources; their information systems; monitoring arrangements; and the procedures followed by agencies for remedying identified deficiencies. Performance audits consider questions of economy, efficiency and cost/administrative effectiveness of the operations for which management is responsible (Guthrie, 1987). That theme of the continuing relevance of the public sector audit function, or 'value adding' is one which still exercises the minds of auditors-general today (Barrett, 1996)

The continuation of public sector reform through the 1980s and into the 1990s saw the promotion of policies such as the endorsement of purchaser/provider splits, the privatisation of some public sector agencies, and the contracting out of service provision

¹ Australia has nine Auditors-General, one for each state jurisdiction and one for the Commonwealth.

² The exception to this is the Queensland Audit Office and the Audit Office of the Northern Territory.

(Mulgan, 1997). These policies, and in particular, privatisation and the contracting out of services to the private sector, have confronted parliaments and auditors-general with a new set of accountability challenges (English and Guthrie, 2000a,b; Funnell, 2000). As arrangements governing service provision become more complex, it is crucial to establish workable audit mechanisms that satisfy public accountability concerns (Mulgan, 2000).

Probity audits are a new type of audit gaining popularity in the public sector. They have become more common with the increasing number of government privatisations and contracting out of projects and services in the sector. Probity audits are essentially independent reviews of compliance with process and conformance with existing public sector guidelines, to ascertain whether procedures followed are consistent with those regulations, guidelines and best practice principles of openness and transparency (ICAC, 1996). While the probity auditor is concerned to ensure that proper processes and procedures are followed, they do not become involved in the actual decision making. In recent times probity audits have been used by Australian public sector agencies as a means of demonstrating open and accountable government processes, and ensuring taxpayers receive value for money (Ng and Ryan, 2001).

Prior empirical research has demonstrated that there is ambiguity surrounding the meaning of the term 'probity audit' (Ng and Ryan, 2001). ICAC (1996) argues that a decision to conduct a probity audit should ideally be made prior to the particular event occurring. While there are circumstances where it may be appropriate for an independent review to be carried out after the event to ensure proper functioning of activities within an agency, it is commonly agreed that this post-event audit is not classified as a probity audit (Ng and Ryan, 2001).³ As the term 'probity audit' has evolved it has come to mean "real time" audits, as opposed to "after the event" audits which are more in the review line (Ng and Ryan, 2001). "Real time audits" mean that the audit is requested by a particular agency, they will pay the audit costs involved, and the terms of the audit engagement will be negotiated between the auditee who is the client and the auditor. The

term 'probity audit' will be used in this "real time" context in this paper.

Prior research into the practice of probity audits in the public sector in Australia is scant. One study has used data available from one jurisdiction to examine the frequency of use, the circumstances in which they are used, who conducts probity audits and the costs of audits (Ng and Ryan, 2001). This research has found that the conduct of probity audits appears to be relatively widespread; with over one half of the agencies surveyed in this one jurisdiction conducting a probity audit in the four-year period. In addition, 9% of the total audits conducted in that one jurisdiction under study, were performed by the Auditor-General. The conduct of real time probity audits as opposed to ex-post financial statement audits and performance audits has the potential to pose dilemmas for auditors-general. They raise the problem of the 'perceived' independence of the audit office if the office later finds itself in a situation of having to audit some aspect of the process which they helped to set up (Ng and Ryan, 2001). Further, unlike financial statement audits and performance audits where the Parliament is the client and consequently results of audits are reported to Parliament, the public sector agency usually engages the probity auditor and hence results are reported to that agency. The dilemmas posed by probity audits, and the contemporary relevance of this topic is evidenced by the fact that the conduct of probity audits was considered as a major item of discussion at the regular meeting of Auditors-General at the Australasian Council of Auditors-General (ACAG) in June, 1998. Opinions on the support for such services were divided, with some audit offices supporting involvement in these services while others were opposed. The ACAG decided that probity audits could be conducted by an auditor-general if they were done for the Parliament. However, decisions of ACAG are not binding on its members.

In spite of the increasing interest in probity processes, there is no systematic evidence on the conduct of probity audits by Auditors-General throughout Australia, nor on how they deal with the dilemmas posed by these audits. This paper responds to these issues, by providing empirical evidence on the conduct of probity audits by Australian Auditors-

³ As an example see the ANAO report No 42 "Magnetic Resonance Imaging Services-Effectiveness and Probity of the Policy Development Process and Implementation" (ANAO, 1999-00) which was carried out

General. The research has two objectives. The first objective is to provide empirical evidence on the extent to which probity audits are conducted by Australian Auditors-General. The second objective is to detail and analyse how individual Auditors-General have responded to the dilemmas posed by this function.

Auditors-General in Australia, can largely determine their own mandate and have always strived to place themselves in the forefront of public accountability and provide a pivotal role from Parliament to the community (Barrett, 1996). Successive auditors-general in both the Commonwealth and states and territories have fought for a mandate that effectively fulfills those accountability obligations and gives the public confidence in the activities of government agencies. Probity audits have a strong emphasis on assurance particularly about the management and use of taxpayers' money (Barrett, 1996). The manner in which the auditors-general have responded to the changing processes of new public management – especially with respect to the contracting out of services is of current interest. An in-depth examination of the probity audits conducted by Australian Auditors-General will contribute to an understanding of the changing nature of public sector audit.

The paper is organised as follows. The next section examines the relevant literature, and the method is then discussed. The results are analysed in the fourth section, and the conclusions and policy implications of the involvement of auditors-general in probity auditing is discussed.

ACCOUNTABILITY AND INDEPENDENCE-KEY CONCERNS FOR AUDITORS-GENERAL

Any discussion about auditors-general essentially boils down to two themes – accountability and independence (Barrett, 1996). Notions of accountability have been debated and discussed in the public sector context at length. The picture is one that is complex, contradictory and confusing (Parker and Gould, 1999). The notion of

after the event.

accountability is continually being socially constructed (Sinclair, 1995). It is however, generally agreed that the public sector has more forms of accountability than the private sector (Mulgan, 2000; Funnel, 1997). Traditional notions of public sector accountability included such concepts as: parliamentary accountability; ministerial and electoral accountability and financial accountability (Thynne and Goldring, 1987; Cochrane, 1993; Wanna *et al.*, 1999). More recently, researchers have identified such forms of accountability as, political accountability, managerial accountability, professional accountability, personal accountability and public accountability (Sinclair, 1995; Glynn and Perkins, 1997).

Public accountability was formally associated with political accountability but now involves the more direct accountability for the impact of policies upon the community (Glynn and Perkins, 1997). Normanton (1971, p312) argues that accountability is an old device and it often "operates in secret". Public accountability, on the other hand, "calls for openly declared facts and open debate of them" by both members of the community and their elected representatives. It is "a rich and open source of knowledge about how government sources function in practice". Evans (1999) argues that public accountability consists of public exposure of matters that affect the public's perception of government. Conventionally, the state auditor plays a pivotal role in the open declaration of facts and thereby facilitating open debate. One of the key criterion in this 'watchdog' role is that the public has confidence in the institution. Auditors-general have generally ensured this public confidence both by the establishment of clear and unambiguous lines of reporting to Parliament and by zealously guarding their independence.

The independence of the auditor-general is the most crucially important auditing tenet (United Nations, 1987). With every inquiry into public sector audit, auditors-general have become more tense and strident in their defence of the office and the functions of the public sector auditor, and in particular the maintenance of the independence of the auditor-general (Funnell, 1997). Independence is an elusive term with many and varying facets. There has been considerable evolution in the concept of independence and

substantial scope for any auditor-general to bring their own interpretation to the operational meaning of the term (Wanna *et al.*, forthcoming).

Various facets of independence have been examined in the literature. The ASCPA (1994) identified independence for auditors-general as being comprised of two elements; personal independence and freedom from investigation and reporting. The JCPA (1996) talks about functional independence and regards it as being comprised of: personal independence; a wide legislative mandate; unrestricted access to information; adequate resourcing and freedom to determine the scope of the audit. Others consider independence to comprise both personal and operational independence from the executive (see Funnell, 1997). Debate has also taken place on various aspects in relation to independence: structure of the office; resourcing; the ability to determine mandate; and access to information (English and Guthrie, 2000b; JCPA, 1989; JCPA, 1996). However, whichever slice of the concept is taken, it is agreed that independence is essential to the credibility and effectiveness of an audit (Funnell, 1997; Wanna *et al.*, forthcoming). Moreover, "independence in public sector audit is not merely a type or subset of private sector audit but represents a distinct and separate category" (Funnell, 1997).

The major difference between private and public sector audit to this point in time is the relationship between the auditor, auditee and client. In the public sector, these relationships are in sharp relief (English and Guthrie, 2000a). The Parliament is the client and the auditee is the entity subject to audit. The auditor determines the scope of the audit (in the case of performance audits), or it is statutorily prescribed (in the case of financial statement audits), and the auditor reports to the client, Parliament. The auditor is not placed in a dependent relationship with the auditee. The ASCPA (1997) argues that in the private sector, the primary allegiance of private sector auditors will be to their clients, the agencies which select them, pay their bills, and ensure the continuation of the services, and not to the shareholders. In the private sector under this arrangement there is the appearance of conflicting roles. The potential dependence of the auditor on the auditee, affects the perceived independence of the audit (English and Guthrie, 2000a).

It is the potential affect on independence that causes the dilemma for auditors-general in relation to their involvement in probity audits. In financial statement audits and performance audits, auditees have no influence on the conduct of an audit - the client is Parliament, the lines of reporting to Parliament are unambiguous, and Parliament effectively pays for the audit. However, in the case of a probity audit, the lines of reporting are not closely identified, the auditee, (the agency) is the one to request the audit, and the one to pay for the audit. The auditee and the client are the same in this instance. This raises the potential problem that exists in the private sector that the auditor is reliant on the auditee. This then has associated problems for the perception of the independence of the auditor.

The conduct of probity audits by auditors-general pose the dilemma between providing a valuable service in terms of public sector accountability and the maintenance of independence. The next section of the paper gives details of a survey that aims to explain how the various auditors-general reconcile this dilemma.

METHOD

The Australian public sector is comprised of 8 separate jurisdictions and each has an auditor-general. There are 9 Auditors-General in Australia: the Commonwealth Auditor-General and one for each of the jurisdictions; New South Wales, Victoria, Queensland, Australian Capital Territory, Tasmania, South Australia, the Northern Territory and Western Australia.

This research was conducted in collaboration with the Queensland Audit Office (QAO). A survey was sent to each auditor-general. A covering letter was issued by the QAO and signed by the Queensland Auditor-General. Each auditor-general responded to the request. The involvement of the Queensland Auditor-General ensured the 100% response rate to the survey.

Each of the Auditors-General was asked for the details of probity audits conducted between 1 July 1994 and the 30 June 1998. Specifically, information was requested on which particular Auditors-General conducted probity audits;⁴ the number and scope of audits performed; the cost of the audits; and the method of reporting the results of the audits. In addition, qualitative comments (through subsequent electronic communication) were requested from each Auditor-General who did not perform probity audits.

ANALYSIS OF RESULTS

All Auditors-General responded to the survey. The information on who actually conducted probity audits during the period of the study is contained in Table 1.

TAKE IN TABLE 1

An analysis of the responses from the Auditors-General indicates that four out of the nine Auditors-General actually conducted probity audits during the period of the study.

Auditors-General from the Commonwealth, Queensland, Tasmania and the Australian Capital Territory confirmed they have conducted probity audits, while the other five Auditors-General did not conduct any. This provides a mixed picture of the prevalence of this type of activity, and it would appear as if Australian Auditors-General are divided on the benefits of conducting this type of audit. However, further analysis of the negative responses will indicate why audits were not performed - was it a matter of policy, or was it just that they had not been requested to perform this service?

An analysis of the responses from those who did not conduct probity audits is obtained in Table 2.

TAKE IN TABLE 2

⁴ The responses will thus include what the Auditors-General themselves classify as probity audits.

Table 2 indicates that five of the Auditors-General, those from NSW, Victoria, South Australia, West Australia and the Northern Territory all indicated that they don't conduct probity audits. Moreover they argued that the decision was taken on a matter of policy or legislative mandate. For example, in an electronic communication, Mr Iain Summers, the Auditor-General of the Northern Territory wrote:

This is both a policy issue by the Executive Government, and a recognition of the role of the Auditor-General in the system of Parliamentary democracy. Quite appropriately, the Government does not direct the action of the independent auditor (19 March, 2001).

On the other hand, the Auditors-General from the Commonwealth, Queensland, Tasmania and the ACT have conducted probity audits. While there is no general agreement as to the suitability of public sector auditors' involvement in providing such assurance services, those Auditors-General who do provide such services argue on competitive grounds for doing so. For example, in a submission to the ACAG meeting in June 1998, the ANAO argued that:

Requests of this nature demonstrate that the Auditor-General has a reputation for providing objective, 'value added' advice in the timely manner. It also provides a practical opportunity for the ANAO to influence, if necessary, the outcome of a process, without compromising the Auditor-General's independence.

In further elaboration of this point, the ANAO pointed out that they still have the ability to decide whether to take on a particular probity audit or not, and if it looks like it is going to be controversial then they would not accept the engagement.

With the increasing use of private sector service providers to deliver government services, some Auditors-General consider that they should be in a position to offer and to respond to a request to conduct probity audits. This belief flows because of their unique place in the accountability chain, and consequently their intimate knowledge "of the

parliamentary, executive and public service institutions, interrelationships and operations" (Barrett 1996, p145). Further, from a public accountability perspective, the opinions emanating from audit offices have a reputation and a credibility that their private sector counterparts sometimes lack.

For auditors-general, the decision about whether to engage in probity audits is a question of the risks of conducting the audit weighed up against the benefits to be obtained from providing such services. The risks of the audit include the potential risk of litigation associated with the outcomes, but the more substantial risk arises from the potential compromise of the auditor-general's independence. When asked about this dilemma, one senior auditor from the ANAO commented:

It is interesting, because it reflects a view about audits, that they are reactive and that auditors add very little value because what they do is they come in and criticise a program and so what, the bird has flown. It is all after the event stuff. The conduct of probity audits is our attempt to balance the risks and the benefits and say to our auditees if you have got the need for us to come in and work with you real time, we can do that.

One of the ways in which to reduce the risks involved is by the reporting process, that is, whether the results of probity audits are reported to Parliament. The question of whether to report to Parliament or not, again hinges around the independence issue and the diminution of the risks of conducting such an audit. A senior auditor from the ANAO told us:

The risk is handled by reporting to Parliament. We don't miss the opportunity to do what we are employed for – provide assurance to Parliament. So we can work with an agency, and give an opinion about the process, and suggest ways for change, and still report all of the findings, but at the same time we can make sure that the project does not go off the rails. We can achieve both things, that is a win—a win for the Audit office and the agency and for Parliament. At the end

you can say to Parliament, because the Audit Office had a place in this process it stands up.

Information on the probity audits conducted by the Commonwealth Auditor-General is contained in Table 3, the Queensland Auditor General in Table 4, the Tasmanian Auditor-General in Table 5 and the ACT Auditor-General in Table 6.

TAKE IN TABLE 3

TAKE IN TABLE 4

TAKE IN TABLE 5

TAKE IN TABLE 6

From the tables it can be seen that the position taken in relation to reporting the results of these audits varies considerably. At one end of the spectrum is the position of the Commonwealth Auditor-General who always reported his results to Parliament. In fact, the Commonwealth Auditor-General has a policy where the auditee pays for the audit, but the ANAO actually pays for the cost of the production of the report to be tabled in Parliament. These figures are also reported separately in the annual report. In terms of reporting, each of the other three Auditors-General (the Queensland, Tasmanian and ACT Auditors-General) all had different perspectives on reporting. The Queensland Auditor-General included the results of three probity audits in his main reports to Parliament. The results of one were covered by management letters, and the explanation given for the fifth audit was that it was not reported to Parliament because 'no matters were raised during the auditing process'. Neither the Tasmanian or the ACT Auditors-General reported the results of their probity audit to Parliament. The Tasmanian Auditor-General argued that it was 'a matter for his discretion' as to the particular course followed, while the ACT Auditor-General said that if any adverse findings had been made, they would have been reported to Parliament.

The picture in relation to the execution of probity audits by Australian Auditors-General, and the manner in which the risks associated with their conduct is handled is varied. The results of the study indicate that further policy development appears warranted, as it is essential that audit offices emerge from the debate as a credible and valued source of assurance and advice to the Parliament, to government entities and to the community.

CONCLUSIONS, LIMITATIONS AND FUTURE RESEARCH DIRECTIONS

The increasing complexity of arrangements for government service delivery – particularly contracting out of public services to private enterprise – and the devolution of financial management to line managers, are challenges to public accountability (JCPA, 1996). Public accountability consists of the public exposure of matters that affect the public's perception of government. However, the secrecy in contract negotiations and provisions has been a source of frustration for some auditors-general (Funnell 1997; Barrett 1996).

It is only when the accountability institutions are operating effectively that matters can be brought to the attention of Parliament and ultimately to the people. The auditor-general is considered to be an essential part of the accountability chain between the executive, agencies, Parliament and taxpayers. The increasing use of private sector providers and privatisations of government organisations has raised the necessity to assure the public that processes are properly adhered to. This provides an opportunity for auditors-general to fulfill their public accountability obligations, while at the same time providing a service that will add value in terms of public administration. However, the problems posed by these types of activities are that they are ex-ante examinations of processes as contrasted with the normal ex-poste activities of auditors-general. Further, because the audits are primarily requested by agencies, the appropriate lines of reporting, and the involvement of Parliament are less clear than they are in traditional public sector audit activities.

This paper explores the perceptions of Australian Auditors-General to the conduct of probity audits by surveying all auditors-general on their attitudes to probity audits. The study finds that while all auditors-general have acknowledged that the conduct of probity audits is not without its risks, some auditors-general have felt that the benefits outweigh the risks and hence engage in probity audits, while others feel that the risks outweigh the benefits and so they are not prepared to conduct probity audits.

The whole crux of the probity auditing issue is how the threats to independence are balanced with the need for the public sector audit function to 'stay relevant'. For some auditors-general the issue is one of "adding value" to their product, and casting the public sector auditing net "wider than they have in the past" to meet public expectations (Barrett, 1996). Those who conduct probity audits argue that they have opportunities both to enhance the accountability framework and be a credible contributor to improving public administration. The Commonwealth Auditor-General argues that auditors-general need to be proactive in addressing any perceived 'audit expectations gap'. They need to be flexible, taking proactive stances where necessary, and responding, even anticipating change (Barrett, 1996). The public has an inherent trust in the work of the auditor-general. If that concept of public trust is withdrawn, the operational effectiveness of the entity will most likely be impaired. This is the risk for auditors-general and this research has provided a window to view the current thinking on this topic.

The research has limitations. First, there is the time period involved in the study. Because the decision to conduct probity audits lies with individual auditors-general the current position may have changed in respect to individual jurisdictions. However, the results of the study are indicative of the position in relation to an emerging issue that deserves proper and open debate. The resolution of some of the issues is crucial to the relevance of the public sector audit function in a changing public sector and also to open and transparent government processes.

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Table I

Probity Audits Undertaken by the Auditors-General of Australian Jurisdictions from
1994-1998

<u>Jurisdiction</u>	<u>Probity Audits</u>
<i>Australian National Audit Office (ANAO)</i>	A total of five probity audits have been performed.
<i>Queensland Audit Office (QAO)</i>	QAO has carried out five probity audits for government agencies in the time period.
<i>Tasmanian Audit Office</i>	One probity audit has been performed by this Office.
<i>ACT Auditor-General's Office</i>	The Office has conducted one probity audit
<i>NSW Audit Office</i>	Auditor-General has not conducted or undertaken probity audits.
<i>Victorian Auditor-General's Office</i>	The Office does not perform probity audits for government agencies.
<i>Office of the Auditor-General of West Australia</i>	WA's Auditor-General Office has not conducted any probity audits as an assurance service for any government agencies.
<i>SA Auditor-General's Department</i>	The Department has not undertaken probity audits as specific activities.
<i>NT Auditor-General Office</i>	The Auditor-General has not undertaken any probity audits

Table II

Reasons given by Australian Auditors-General for not undertaking Probity Audits

<u>Jurisdiction</u>	<u>Reason</u>
<i>NSW Audit Office</i>	Auditor-General does not conduct probity audits as a matter of policy.
<i>Victorian Auditor-General's Office</i>	The Office usually engages private sector auditors to undertake probity audits, especially in relation to sales of major assets.
<i>Office of the Auditor-General of WA</i>	The WA Auditor-General's Office does not conduct probity audits, because it does not have a mandate to do so.
<i>SA Auditor-General's Department</i>	The Department does not undertake probity audits as specific activities since it does not have a specific mandate to undertake them. As a matter of policy, it does not undertake any probity audits unless it has a clear legislative mandate. The Department does review government procurement processes as part of its normal financial attest audit work and its review of agencies' internal controls.
<i>NT Auditor-General Office</i>	The Auditor-General has not been requested by the Parliament of Northern Territory to conduct a probity audit. The NT government engages accounting firms to conduct its probity audits. ⁵

⁵ The Northern Territory contract out all their audits because of lack of personnel (Funnel, 1997).

Table III

Details of Probity Audits Conducted by the Australia National Audit Office 1994 and 1998

Audit Title	Agency	Audit Fees	Reporting
Evaluation Process for the Shared Systems Suite	Office of Government Information Technology (OGIT)	The total cost was \$87,000, of which \$55,000 was recovered in fee from OGIT. The remainder (\$32,000) related to cost of reporting to Parliament	ANAO Performance Audit Report No. 14 (1996-97), presented to Parliament
Evaluation Processes for the Selection of Records Management Systems for the Commonwealth	Office of Government Information Technology	Total cost was \$128,850 of which \$99,500 was recovered from OGIT. The balance of \$29,350 was cost of reporting to Parliament	ANAO Performance Audit Report No. 30 (1997-98), presented to Parliament
Evaluation Processes for the Selection of Internet Access Services for the Commonwealth	Office of Government Information Technology	Total cost (\$79,950) consisted of an audit fee of \$50,600 that was recovered from OGIT and of \$29,350 that related to cost of reporting to Parliament	ANAO Performance Audit Report No. 30 (1997-98), presented to Parliament
Evaluation Processes for the Selection of Hearing Devices	Department of Health and Family Services (DHFS)	Total cost (\$142,641) of which only \$71,962 was recovered in fees from DHFS. The \$70,679 additional cost was the cost of reporting to Parliament	ANAO Performance Audit Report No. 49 (1997-98), presented to Parliament
OGIT and FedLink Infrastructure	OGIT and Department of Finance and Administration	Total cost (\$86,902) consisted of \$38,602 audit fee which was recovered from OGIT and of \$48,300 cost of reporting to Parliament	ANAO Performance Audit Report No. 11 (1998-99), presented to Parliament

Table IV

Details of Probity Audits Undertaken by QAO between 1994 and 1998

Audit Title	Agency	Audit Fees*	Reporting
Tendering process to privatise the Queensland Abattoir Corporation (1997)	Department of Primary Industries		1997 Queensland First Report of the Auditor-General on Audits Performed for 1996-97, page 72.
Brisbane Cricket Ground Trust's Catering Tender Process (1997)	Brisbane Cricket Ground Trust		1997 Queensland First Report of the Auditor-General on Audits Performed for 1996-97, page 97.
Tender Evaluation and Selection of Waste Management Contracts at Gold Coast City Council (1997-98)	Gold Coast City Council		Auditor-General's Report to Parliament, Audit Report No. 1 (1998-99), page 17.
Cairns City Council Tendering Process for Year 2000 Compliant Software (1998)* *This probity audit was conducted by a QAO contract auditor, Duesburys C A	Cairns City Council		Two probity audit reports were issued as management letters to Cairns City Council by the contract auditor
Tender Process for Provision of Legal Services to Queensland Health (1998)	Queensland Health		Not reported to Parliament

*QAO could not provide this information for confidentiality reasons.

Table V

Details of Probity Audits Undertaken by the Tasmanian Audit Office between 1994 and 1998

Audit Title	Agency	Audit Fees	Reporting
Provision of Stores Inventory and Distribution Services	Royal Hobart Hospital	Less than \$2000	Report not made to Parliament.

Table VI

Details of Probity Audits Undertaken by the ACT Audit Office between 1994 and 1998

Audit Title	Agency	Audit Fees	Reporting
Independent Audit Report ACT Housing, Integrated System for Information Processing (ISIP) enhancement/replacement (1998)	ACT Housing	\$14,837 cost, but client not charged. Audit funded as a performance audit.	Result not reported to Parliament